

**PETITION PURSUANT TO UPPER MERION  
TOWNSHIP LOCAL TAXPAYER BILL OF RIGHTS**

**Instructions to Taxpayer:** This is the Official form to be used to Petition the Upper Merion Township Hearing Officer for review of a tax assessment determination or to request a refund of taxes you have paid to Upper Merion Township. This form is to be used only with respect to the taxes noted herein. This form is not to be used for any action relating to assessment of real estate taxes.

All information requested in this form must be given. If you fail to provide any requested information, this petition will be null and void. This petition must be delivered, by mail, personal delivery, or other carrier, addressed as follows:

Local Taxpayer Bill of Rights, Hearing Officer  
Upper Merion Township  
175 W. Valley Forge Road  
King of Prussia, PA 19406

You will be notified by the Hearing Officer of the date of your hearing, which will be within 60 days of the date the Hearing Officer receives this properly completed Petition from you. You must appear before the Hearing Officer on the date and at the time designated by the Hearing Officer. If you fail to appear, the Hearing Officer will deny your petition. You should review the Local Taxpayer Bill of Rights available from the Upper Merion Township Business Tax Office.

1. Name of Taxpayer: \_\_\_\_\_

2. Physical Address of Taxpayer: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Mailing Address of Taxpayer if different from above: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. Daytime Telephone Number of the Taxpayer. \_\_\_\_\_

5. If the taxpayer is not an individual, state the name of the person affiliated with the taxpayer to whom correspondence and other notices should be directed, the title of the named individual, and the daytime telephone number of the named individual:

Name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Telephone No. \_\_\_\_\_

4. Federal Employer Identification Number or Social Security Number of the Taxpayer: \_\_\_\_\_

5. This is a petition relating to the following tax:

- Business Privilege/Mercantile Tax
- Itinerant Merchant Tax
- Occupational Privilege Tax
- Amusement Tax
- Real Estate Transfer Tax
- Video Programming Tax
- Solid Waste Tonnage Tax

6. Is this Petition requesting a refund?

- No. (If no, go to question 7).       Yes. (If yes, provide the information requested below).

a. This Refund Petition relates to taxes for the following tax year(s):

<u>Tax Year</u>	<u>Amount to be Refunded</u>
_____	_____
_____	_____
_____	_____
_____	_____

b. Did you file a tax return or report with respect to the tax you want refunded?

- Yes.       No.

c. If you filed a tax return or report with respect to the tax you want refunded, state the date on which you filed the tax return or report:

\_\_\_\_\_

d. With respect to each payment of taxes, or portion thereof, which you seek to have refunded, state the date on which each payment was made, and the amount of each payment.

<u>Amount</u>	<u>Date of Payment</u>
_____	_____
_____	_____
_____	_____
_____	_____

e. Attach copies of the tax return(s) or report(s) you filed relating to the tax(es) you want refunded. Also attach copies of cancelled checks or other receipts showing the amounts paid.

7. Is this Petition requesting a reassessment of taxes?

No. (If no, go to question 8).  Yes. (If yes, provide the information requested below).

- a. State the date of the tax assessment notice, notice of underpayment, or other notice you received from the Township concerning the assessment of this tax.  
\_\_\_\_\_
- b. You must attach a copy of the Tax Assessment Notice, Notice of Underpayment, or other notice you received from the Township concerning the assessment of this tax.
- c. Attach copies of any tax report(s) or return(s) you filed concerning the assessed tax(es), your federal or state tax return for the year covered by the assessed tax, and any other documents you believe will help the Hearing Officer in considering your request for reassessment.

8. State the nature of your claim for refund or reassessment and include details as to the accounting and legal basis for your claim (please attach additional sheets of paper, if there is not sufficient room below).

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\_\_\_\_\_

\_\_\_\_\_

9. If the taxpayer is an individual, he/she must verify this Petition by completing the verification below:

**VERIFICATION**

I, \_\_\_\_\_, hereby certify that the information I have given in this Petition is true, complete, and correct to the best of my knowledge, information and belief. I make this verification under and pursuant to the penalties of 18 Pa. C.S. § 4909 (relating to unsworn falsification to authorities).

Sign: \_\_\_\_\_  
Print Name: \_\_\_\_\_

10. If the taxpayer is not an individual, the taxpayer's representative must verify this Petition by completing the verification below:

**VERIFICATION**

I, \_\_\_\_\_, hereby certify that I am authorized by the taxpayer to file this petition and make this verification. I hereby certify that the information I have given in this Petition is true, complete, and correct to the best of my knowledge, information and belief. I make this verification under and pursuant to the penalties of 18 Pa. C.S. § 4909 (relating to unsworn falsification to authorities).

Sign: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_

.....  
**For Official Use Only**

Postmark of Petition: \_\_\_\_\_  
Date of receipt of fully completed Petition by Hearing Officer: \_\_\_\_\_  
Action by Hearing Officer:  
Petition is timely filed:     yes     no.  
Notice to Township and Taxpayer of Hearing sent on \_\_\_\_\_  
Hearing Held on \_\_\_\_\_  
Taxpayer     appeared     failed to appear

**DETERMINATION**

AND NOW, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ (date and year), upon consideration of the Petition by \_\_\_\_\_ (taxpayer):

- The Petition is denied as having been untimely filed.
- The Petition is denied for failure of taxpayer to appear at hearing.
- I find in favor of the Township and the Petition is denied.
- I find in favor of the taxpayer and it is my recommendation that the Township make the following refund:

<u>Type of Tax</u>	<u>Tax Year</u>	<u>Refund Amount</u>
_____	_____	_____
_____	_____	_____

- I find in favor of the taxpayer and it is my recommendation that the Township reassess the taxes as follows;

<u>Type of Tax</u>	<u>Prior Assessment</u>	<u>Recommended Assessment</u>
_____	_____	_____
_____	_____	_____

Either party may appeal this determination to the Court of Common Pleas of Montgomery County Pennsylvania.

\_\_\_\_\_  
HEARING OFFICER